

**190B.103 From farm to food donation tax credit.**

A from farm to food donation tax credit is allowed against the taxes imposed in [chapter 422, divisions II and III](#), as provided in [this chapter](#).

[2013 Acts, ch 140, §141, 147](#)

Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; [2013 Acts, ch 140, §147](#)